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CLERK U.S. DISTRICT COURT  
CENTRAL DISTRICT OF CALIF.  
LOS ANGELES  
BY 

UNITED STATES DISTRICT COURT  
FOR THE CENTRAL DISTRICT OF CALIFORNIA  
June 2008 Grand Jury

UNITED STATES OF AMERICA,  
Plaintiff,  
v.  
ESTELLA RUIZ,  
Defendant.

)  
) No. CR 08-**CR08-01106**  
)  
) I N D I C T M E N T  
)  
) [18 U.S.C. § 1001(a)(2), (3):  
) False Statement to Government  
) Agency; 26 U.S.C. § 7207:  
) Fraudulent Return; 18 U.S.C.  
) § 2(b): Causing an Act to be  
) Done]

The Grand Jury charges:

COUNT ONE

[18 U.S.C. § 1001; 18 U.S.C. § 2(b)]

On or about November 21, 2005, in Los Angeles County, within the Central District of California, and elsewhere, in a matter within the jurisdiction of the executive branch of the government of the United States, specifically, the Internal Revenue Service

1 ("I.R.S."), United States Treasury Department, defendant ESTELLA  
2 RUIZ ("defendant RUIZ") made and caused to be made a materially  
3 false, fictitious, and fraudulent statement and representation  
4 and used a false writing and document knowing the same to contain  
5 a materially false, fictitious, and fraudulent statement and  
6 entry, in that she provided to an I.R.S. compliance officer a  
7 document purporting to be a truthful receipt from the Corinthian  
8 Baptist Church in Los Angeles ("the Church") stating that  
9 defendant RUIZ had made contributions to the Church of \$16,024  
10 during the year 2004. In truth and in fact, as defendant RUIZ  
11 then well knew, the charitable contributions she had made to the  
12 Church during the year 2004 were substantially less than \$16,024.

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COUNT TWO

[26 U.S.C. §§ 7207(b); 18 U.S.C. § 2(b)]

On or about April 14, 2005, in Los Angeles County, within the Central District of California and elsewhere, defendant RUIZ did willfully deliver and disclose by mailing and causing to be mailed, to officers of the Internal Revenue Service, United States Treasury Department, a U.S. Individual Income Tax Return for tax year 2004 in defendant RUIZ's name, which was known by defendant RUIZ to be fraudulent and false as to a material matter in that it listed \$16,024 in deductible charitable contributions, when, in truth and in fact, as defendant RUIZ then well knew and believed, defendant RUIZ had not made such deductible charitable contributions during 2004.

"/s/ "  
Foreperson

THOMAS P. O'BRIEN  
United States Attorney

*Christine C. Ewell*

CHRISTINE C. EWELL  
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